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**UTILITY PATENT APPLICATION  
UNDER 37 CFR 1.53(b)**

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J1132 U.S. PTO

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Box PATENT APPLICATION  
Commissioner for Patents  
Washington, DC 20231

Case Docket No. 49677-111

Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Koji NITTA, Shinji INAZAWA, Katsumi OKAYAMA  
FOR: ELECTROMAGNETIC WAVE ABSORBENT AND METHOD FOR  
PRODUCING MAGNETIC POWDER FOR THE SAME

Enclosed are:

- 45 pages of specification, claims, abstract.  
 Declaration and Power of Attorney.  
 Priority Claimed. Japanese Patent Application Number 2001-38974 and Japanese Patent Application Number 2001-375991  
 3 sheets of formal drawing.  
 An assignment of the invention to \_\_\_\_\_  
 and the assignment recordation fee.  
 An associate power of attorney.  
 Information Disclosure Statement, Form PTO-1449 and reference.  
 Return Receipt Postcard

Respectfully submitted,

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